

**IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:)	
)	Chapter 11
PURDUE PHARMA L.P., et. al¹)	
)	Case No. 19-23649 (RDD)
Debtors.)	
_____)	(Jointly Administered)

**COMBINED TENTH MONTHLY FEE STATEMENT OF ERNST & YOUNG LLP
FOR COMPENSATION AND REIMBURSEMENT OF EXPENSES INCURRED
AS AUDITORS AND PROVIDERS OF OTHER PROFESSIONAL SERVICES
FOR THE DEBTORS FOR THE PERIOD FROM
JULY 1, 2021 THROUGH AUGUST 31, 2021**

Name of applicant:	Ernst & Young LLP (“ <u>EY LLP</u> ”)
Authorized to Provide Professional Services To:	The Debtors
Date of retention:	December 23, 2019 (<i>nunc pro tunc</i> to September 15, 2019)
Period for Which Compensation and Reimbursement is Sought:	July 1, 2021 through August 31, 2021
Amount of Compensation Sought as Actual, Reasonable, and Necessary:	\$29,000.00
Less 20% Holdback:	\$5,800.00
Amount of Expense Reimbursement Sought as Actual, Reasonable, and Necessary:	\$0.00
Total Fees and Expenses Due:	\$23,200.00

¹ The Debtors in these cases, along with the last four digits of each Debtor’s registration number in the applicable jurisdiction, are as follows: Purdue Pharma L.P. (7484), Purdue Pharma Inc. (7486), Purdue Transdermal Technologies L.P. (1868), Purdue Pharma Manufacturing L.P. (3821), Purdue Pharmaceuticals L.P. (0034), Imbrium Therapeutics L.P. (8810), Adlon Therapeutics L.P. (6745), Greenfield BioVentures L.P. (6150), Seven Seas Hill Corp. (4591), Ophir Green Corp. (4594), Purdue Pharma of Puerto Rico (3925), Avrio Health L.P. (4140), Purdue Pharmaceutical Products L.P. (3902), Purdue Neuroscience Company (4712), Nayatt Cove Lifescience Inc. (7805), Button Land L.P. (7502), Rhodes Associates L.P. (N/A), Paul Land Inc. (7425), Quidnick Land L.P. (7584), Rhodes Pharmaceuticals L.P. (6166), Rhodes Technologies (7143), UDF LP (0495), SVC Pharma LP (5717) and SVC Pharma Inc. (4014). The Debtors’ corporate headquarters is located at One Stamford Forum, 201 Tresser Boulevard, Stamford, CT 06901.

Dated: October 14, 2021

/s/Amelia M. Caporale

Amelia M. Caporale
Partner, Ernst & Young LLP
20 Church Street
Hartford, CT 06103

EXHIBIT A
SUMMARY BY PROFESSIONAL

2020 Employee Benefit Plan Audit

Last Name	First Name	Rank	Time
Anish	Kapur	Senior Associate	1.0
Arshiya	Banu SP	Senior	6.0
Bansal	Swati	Senior	1.5
Cannavina	Anthony	Executive Director	12.5
Christodoulakis	Sophia	Senior Manager	40.5
Day	Timothy Sean	Manager	2.0
Furtado	Justin V	Manager	1.0
Helwick	Steven Michael	Staff/Assistant	2.8
O'Brien	Peter	Senior	46.9
Rohit	S U	Staff/Assistant	11.0
Rosado-Kozlowski	Christian	Intern	15.0
Savell	Roger	Partner/Principal	2.0
Zee	Ena	Executive Director	0.9
		Total	143.1

Total Fixed Fees Sought for 2020 Employee Benefit Plan Audit Services During the Fee Period: \$29,000.00

EXHIBIT B
SUMMARY BY CATEGORY

2020 Employee Benefit Plan Audit

Time Category	Category Descriptions	Hours
Employee Benefit Plan Audit	This category includes activities associated with employee benefit plan (Pension and 401(k)) audits	143.1
Total		143.1

Total Fixed Fees Sought for 2020 Employee Benefit Plan Audit Services During the Fee Period: \$29,000.00

EXHIBIT C
SUMMARY DETAIL OF HOURS INCURRED BY PROFESSIONAL

2020 Employee Benefit Plan Audit

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Savell,Roger B	Partner/Principal	01 Jul 2021	Employee Benefit Plan Audit	0.5	Review of expectation with S. Christodoulakis on audit.
Cannavina,Anthony	Executive Director	01 Jul 2021	Employee Benefit Plan Audit	0.5	Team planning event, to review and approve the teams planning (including materiality, and testing approach) for the 2020 Purdue 401(k) plan audit.
Christodoulakis,Sophia Alexis	Senior Manager	01 Jul 2021	Employee Benefit Plan Audit	0.5	Participants: Tony Cannavina, Engagement Partner Roger Savell Sophia Christodoulakis – Senior Manager Peter O’Brien - Senior Christian Rosado-Kozlowski - Intern Description: Team planning event, to review and approve the teams planning (including materiality, and testing approach) for the 2020 Purdue 401(k) plan audit.
Christodoulakis,Sophia Alexis	Senior Manager	01 Jul 2021	Employee Benefit Plan Audit	0.5	Participants: Jennifer Annunziata, Purdue Accounting Manager Sophia Christodoulakis – Senior Manager Peter O’Brien - Senior Christian Rosado-Kozlowski - Intern Description: Kick off meeting including inquiries and timeframe for the 2020 Purdue 401(k) plan and Pension plan audits.
O'Brien,Peter	Senior	01 Jul 2021	Employee Benefit Plan Audit	0.5	Participants: Tony Cannavina, Engagement Partner Roger Savell - EQR Sophia Christodoulakis – Senior Manager Peter O’Brien - Senior Christian Rosado-Kozlowski - Intern Description: Team planning event, to review and approve the teams planning (including materiality, and testing approach) for the 2020 Purdue 401(k) plan audit.
O'Brien,Peter	Senior	01 Jul 2021	Employee Benefit Plan Audit	0.5	Participants: Jennifer Annunziata, Purdue Accounting Manager Sophia Christodoulakis – Senior Manager Peter O’Brien - Senior Christian Rosado-Kozlowski - Intern Description: Kick off meeting including inquiries and timeframe for the 2020 Purdue 401(k) plan and Pension plan audits.

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
O'Brien,Peter	Senior	01 Jul 2021	Employee Benefit Plan Audit	1.2	Reviewed the materiality documentation based on the trust statement.
O'Brien,Peter	Senior	01 Jul 2021	Employee Benefit Plan Audit	2.4	Updated planning documents for the pension audit.
O'Brien,Peter	Senior	01 Jul 2021	Employee Benefit Plan Audit	0.3	Reviewed answers to inquiries sent to client over flux explanations.
Rosado-Kozlowski,Christian	Intern (CS)	01 Jul 2021	Employee Benefit Plan Audit	7.0	Tested individual 401(K) accounts to determine that the sample taken includes at least one new participant to the plan and only participants that are actively contributing to the plan.
Rohit S U	Staff/Assistant	02 Jul 2021	Employee Benefit Plan Audit	11.0	Preparation of audit planning documentation
Rosado-Kozlowski,Christian	Intern (CS)	02 Jul 2021	Employee Benefit Plan Audit	8.0	Tested the reconciliation of total benefits paid.
Christodoulakis,Sophia Alexis	Senior Manager	12 Jul 2021	Employee Benefit Plan Audit	1.0	Purdue planning meeting L. Kusinski; D. Warren; P. O'Brien
Zee,Ena	Executive Director	13 Jul 2021	Employee Benefit Plan Audit	0.4	Retirement plan - Actuary internal meeting w/ S. Christodoulakis
O'Brien,Peter	Senior	15 Jul 2021	Employee Benefit Plan Audit	6.0	Prepared sampling strategy forms for the employee benefit plan.
O'Brien,Peter	Senior	16 Jul 2021	Employee Benefit Plan Audit	3.0	Prepared our Audit strategy memorandum for the employee benefit plan.
Christodoulakis,Sophia Alexis	Senior Manager	26 Jul 2021	Employee Benefit Plan Audit	1.0	Update call with P. O'Brien and review of status in the file.
Arshiya Banu SP	Senior	03 Aug 2021	Employee Benefit Plan Audit	6.0	Review of substantive audit testing procedures performed

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Christodoulakis,Sophia Alexis	Senior Manager	04 Aug 2021	Employee Benefit Plan Audit	0.5	Discussion with Peter O'Brien regarding audit status of pension plan.
Helwick, Steven Michael	Staff/Assistant	04 Aug 2021	Employee Benefit Plan Audit	0.5	Obtaining data received by the EY core assurance team, entering the data files into the scoping document and information received folders, and ensuring each file received satisfies the entries in our data request.
Helwick, Steven Michael	Staff/Assistant	04 Aug 2021	Employee Benefit Plan Audit	0.5	Constructing a mortality analysis in Excel to estimate the impact of using the MP-2020 projection scale, opposed to the assumed MP-2019 projection scale
Helwick, Steven Michael	Staff/Assistant	04 Aug 2021	Employee Benefit Plan Audit	0.4	Preparing a numerical review to determine if the change in the present value of accumulated benefits (PVAB) from 1 January 2019 to 1 January 2020 is reasonable, given the assumption changes
Helwick, Steven Michael	Staff/Assistant	05 Aug 2021	Employee Benefit Plan Audit	0.4	Preparing a summary of analysis email to be sent to members of the EY People Advisory Services team - Swati Bansal, Timothy Day, Ena Zee
Zee,Ena	Executive Director	05 Aug 2021	Employee Benefit Plan Audit	0.5	2020 retirement plan review - meeting with the core assurance (S. Christodoulakis) to discuss scope and timing
Christodoulakis,Sophia Alexis	Senior Manager	05 Aug 2021	Employee Benefit Plan Audit	1.5	Review and discussion with EY actuaries (E. Zee) regarding the current year plan for the pension plan.
O'Brien,Peter	Senior	05 Aug 2021	Employee Benefit Plan Audit	4.0	Sent testing selections out for the 401(k) plan. Ensured PBC list was updated.
Furtado,Justin V	Manager	06 Aug 2021	Employee Benefit Plan Audit	1.0	Review of billing files
Christodoulakis,Sophia Alexis	Senior Manager	06 Aug 2021	Employee Benefit Plan Audit	0.5	Call with J. Furtado & P. O'Brien regarding corporate audit procedures done.

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
O'Brien,Peter	Senior	06 Aug 2021	Employee Benefit Plan Audit	4.0	Went over Actuary questions relating to the accumulated benefits. Went over participant change status effecting the valuation.
O'Brien,Peter	Senior	09 Aug 2021	Employee Benefit Plan Audit	4.0	Reviewed the financial statements for the Defined contribution plan
O'Brien,Peter	Senior	10 Aug 2021	Employee Benefit Plan Audit	4.0	Reviewed the financial statements for the Pension plan
O'Brien,Peter	Senior	16 Aug 2021	Employee Benefit Plan Audit	4.0	Set up the 401(k) testing documents for testing.
O'Brien,Peter	Senior	17 Aug 2021	Employee Benefit Plan Audit	4.0	Prepared and set up our 7 planning discussion points for the Purdue Pension plan audit.
Savell,Roger B	Partner/Principal	18 Aug 2021	Employee Benefit Plan Audit	1.5	Review of defined benefit workpapers.
Christodoulakis,Sophia Alexis	Senior Manager	18 Aug 2021	Employee Benefit Plan Audit	6.0	Review of planning documents and Internal planning meeting.
O'Brien,Peter	Senior	18 Aug 2021	Employee Benefit Plan Audit	0.5	Engagement team meeting with Tony Cannavina, Roger Savell, and Sophia Christodoulakis to discuss pension plan.
Christodoulakis,Sophia Alexis	Senior Manager	19 Aug 2021	Employee Benefit Plan Audit	6.0	Review of planning documents related to the pension plan
Christodoulakis,Sophia Alexis	Senior Manager	20 Aug 2021	Employee Benefit Plan Audit	5.0	Review of Planning documents within the 401k file
Christodoulakis,Sophia Alexis	Senior Manager	21 Aug 2021	Employee Benefit Plan Audit	5.0	Review of 401k financial statements & audit file
Christodoulakis,Sophia Alexis	Senior Manager	23 Aug 2021	Employee Benefit Plan Audit	2.0	Review of testing procedures.

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Cannavina,Anthony	Executive Director	23 Aug 2021	Employee Benefit Plan Audit	6.5	Review of defined benefit planning workpapers.
Cannavina,Anthony	Executive Director	25 Aug 2021	Employee Benefit Plan Audit	5.5	Review of defined contribution planning workpapers.
Christodoulakis,Sophia Alexis	Senior Manager	25 Aug 2021	Employee Benefit Plan Audit	0.5	Invoicing of first bill in the system
Anish Kapur	Senior Associate	25 Aug 2021	Employee Benefit Plan Audit	1.0	Evaluation of engagement status
O'Brien,Peter	Senior	25 Aug 2021	Employee Benefit Plan Audit	4.0	Reviewed testing workbooks for the 401k plan.
O'Brien,Peter	Senior	26 Aug 2021	Employee Benefit Plan Audit	4.0	Reviewed comments left from the engagement executives
Christodoulakis,Sophia Alexis	Senior Manager	30 Aug 2021	Employee Benefit Plan Audit	4.0	Financial Statements review and address of comments.
Helwick, Steven Michael	Staff/Assistant	05 Aug 2021	Employee Benefit Plan Audit	0.5	Meeting between the EY People Advisory Services and core assurance teams to discuss the bankruptcy status of the plan and the lump sum election rate
Helwick, Steven Michael	Staff/Assistant	30 Aug 2021	Employee Benefit Plan Audit	0.5	Drafting follow-up email to send to Swati Bansal and Timothy Day with requests for missing analysis items from the core assurance team
Day,Timothy Sean	Manager	31 Aug 2021	Employee Benefit Plan Audit	2.0	Review of preliminary actuary analysis including mortality assumptions and reconciliation from prior year amounts
Christodoulakis,Sophia Alexis	Senior Manager	31 Aug 2021	Employee Benefit Plan Audit	6.5	Pension Plan review of file.
O'Brien,Peter	Senior	31 Aug 2021	Employee Benefit Plan Audit	0.5	Reviewed EY valuation team questions and coordinated requests from Purdue's Valuation experts.

Employee Name	Rank	Date of Service	Project Category	Hours Charged	Description
Bansal,Swati	Senior	31 Aug 2021	Employee Benefit Plan Audit	1.5	Reviewing support and identifying missing items
			Total	143.1	

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